

# CITY OF CALEXICO

## *Budget Guide*



The budget is the City's fundamental policy document. It describes the City's goals and objectives and indicates how resources are allocated to achieve these goals. In addition to its role as a policy document, the budget also serves as a financial plan, an operations guide and a communication tool.

The budget guide provides an overview of the elements of the budget document. In addition, it describes the structure of the City's finances, the annual budget process and includes a glossary of budget terminology.

### *Elements of the Budget Document*

The budget document includes the following key elements:

1. ***Budget Message:*** The Budget Message is the City Manager's transmittal letter submitting the budget to the City Council. The budget message summarizes the City's current financial position, highlights key policy issues that are addressed in the budget, documents proposed new programs and recommends strategies for insuring long-term financial stability while continuing to provide high quality services to the community.
2. ***Budget Resolutions:*** The Budget Resolutions include the final budget adopted by the City Council as of June 30<sup>th</sup> each year for both the City of Calexico and the Redevelopment Agency. Other resolutions include the annual appropriations limit, the authorized regular full-time and regular part-time positions in the City service effective July 1<sup>st</sup> of each year.
3. ***Financial Summaries:*** The Financial Summaries section provides summary financial information regarding projected revenues, expenditures, fund balances and reserves. This section includes the Summary Analysis of Funds and information regarding all revenue sources and projections.
4. ***Departmental Operating Budgets:*** The Department Operating Budgets section details historical and proposed expenditures by operating departments. Departments are organized by function, including General Government, Public Protection, General Services, Community Services, Enterprise Activities and Community Development Services. Each department budget includes summary narrative and financial information regarding the department and each of its major divisions, as well as, sections and programs where appropriate. This section also identifies the department's goals and objectives for each fiscal year.
5. ***Capital Improvement Plan:*** The Fourth year of the CIP is identified with its estimated cost. Each year new projects may be added and others deleted. Currently the Capital asset threshold is \$10,000.00. The Capital Improvement Plan provides a summary of capital expenditures by department, project type, and funding source.